



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HAMMOND MUNICIPAL WATER UTILITY

Principal Office: 455 DAVIS STREET
HAMMOND, WI 54015

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I WANDA MADSEN of
(Person responsible for accounts)

_____, HAMMOND MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/26/2000
(Date)

VILLAGE CLERK-TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HAMMOND MUNICIPAL WATER UTILITY**Utility Address:** 455 DAVIS STREET
HAMMOND, WI 54015**When was utility organized?** 1/1/1882**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS WANDA MADSEN**Title:** VILLAGE CLERK-TREASURER**Office Address:**455 DAVIS STREET
HAMMOND, WI 54015**Telephone:** (715) 796 - 2727**Fax Number:** (715) 796 - 2791**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: THOMAS G. KORTAS CPA**Title:****Office Address:** TRACEY & THOLE, S.C.502 SECOND ST.
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: DOUG DRAPER**Title:** VILLAGE BOARD PRESIDENT**Office Address:**455 DAVIS STREET
HAMMOND, WI 54015**Telephone:** (715) 796 - 2727**Fax Number:** (715) 796 - 2791**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: THOMAS G. KORTAS CPA**Title:****Office Address:** TRACEY & THOLE, S.C.
502 SECOND ST.
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 3/10/1999**Period covered by most recent audit:** 1998

Names and titles of utility management including manager or superintendent:

Name: MR SAM WARP**Title:** SUPERINTENDENT**Office Address:**
455 DAVIS STREET
HAMMOND, WI 54015**Telephone:** (715) 796 - 2727**Fax Number:** (715) 796 - 2791**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:MR DOUG DRAPER, VILLAGE BOARD PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	115,903	113,213	1
Operating Expenses:			
Operation and Maintenance Expense (401)	69,964	60,389	2
Depreciation Expense (403)	27,820	27,028	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,548	29,129	5
Total Operating Expenses	128,332	116,546	
Net Operating Income	(12,429)	(3,333)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(12,429)	(3,333)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,613	8,011	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,613	8,011	
Total Income	(10,816)	4,678	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(10,816)	4,678	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,433	9,462	13
Amortization of Debt Discount and Expense (428)	1,032	862	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	607	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	12,465	10,931	
Net Income	(23,281)	(6,253)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	264,195	270,448	19
Balance Transferred from Income (433)	(23,281)	(6,253)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	240,914	264,195	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	1,613	4
Total (Acct. 419):	1,613	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	115,903	0	0	0	115,903	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	115,903	0	0	0	115,903	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,453,094	1,445,392	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	186,713	159,403	2
Net Utility Plant	1,266,381	1,285,989	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	24,025	236,205	7
Total Other Property and Investments	24,025	236,205	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	15,176	(189,312)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,961	17,113	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	20,055	19,305	15
Prepayments (165)	1,487	1,339	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	54,679	(151,555)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,348	10,379	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	7,141	7,141	20
Total Deferred Debits	16,489	17,520	
Total Assets and Other Debits	1,361,574	1,388,159	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	326,411	326,411	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	240,914	264,195	23
Total Proprietary Capital	567,325	590,606	
LONG-TERM DEBT			
Bonds (221)	230,000	240,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	230,000	240,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	859	696	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	28,763	27,295	31
Interest Accrued (237)	921	956	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	30,543	28,947	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	533,706	528,606	38
Total Liabilities and Other Credits	1,361,574	1,388,159	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,453,094	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,453,094	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	186,713	0	0	0	9
Total Accumulated Provision	186,713	0	0	0	
Net Utility Plant	1,266,381	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	159,403				159,403	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,820				27,820	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,130				1,130	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	28,950	0	0	0	28,950	13
Debits during year						14
Book cost of plant retired	1,640				1,640	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,640	0	0	0	1,640	19
Balance End of Year	186,713	0	0	0	186,713	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	20,055	19,305	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	20,055	19,305	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$240,000 mortgage revenue bonds dated 3/1/98	1,032	428	9,348	1
Total			9,348	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	326,411	1
Changes during year (explain):		
NONE		2
Balance end of year	326,411	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$240,000 mortgage revenue bonds	03/01/1998	12/01/2014	4.20%	230,000	1
Total Bonds (Account 221):				230,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	27,295	1
Accruals:		
Charged water department expense	30,548	2
Charged electric department expense		3
Charged sewer department expense	422	4
Other (explain):		
NONE		5
Total Accruals and other credits	30,970	
Taxes paid during year:		
County, state and local taxes	27,295	6
Social Security taxes	2,065	7
PSC Remainder Assessment	142	8
Other (explain):		
NONE		9
Total payments and other debits	29,502	
Balance end of year	28,763	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BONDS - 3/1/98	956	11,433	11,468	921	1
Subtotal	956	11,433	11,468	921	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	956	11,433	11,468	921	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	528,606	0	0	0	0	528,606	1
Add credits during year:							
For Services	1,600					1,600	2
For Mains						0	3
Other (specify):							
FOR HYDRANTS	3,500					3,500	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	533,706	0	0	0	0	533,706	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	165,921					165,921	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND DEBT SERVICE FUND	1,540	3
BOND RESERVE FUND	22,485	4
Total (Acct. 125):	24,025	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,961	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	17,961	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	1,487	14
Total (Acct. 165):	1,487	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY ENGINEERING COSTS FOR FUTURE CONSTRUCTION		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
(COSTS WILL BE CAPITALIZED WHEN CONSTRUCTION OCCURS)	7,141	17
Total (Acct. 183):	7,141	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,449,243	0	0	0	1,449,243	1
Materials and Supplies	19,680	0	0	0	19,680	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	173,058	0	0	0	173,058	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	531,156	0	0	0	531,156	6
Other (specify):						
NONE					0	7
Average Net Rate Base	764,709	0	0	0	764,709	
Net Operating Income	(12,429)	0	0	0	(12,429)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.63%	N/A	N/A	N/A	-1.63%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	326,411	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	252,554	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	578,965	
Net Income		
Net Income	(23,281)	5
Percent Return on Proprietary Capital	-4.02%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 26, 2000

Ms. Wanda Madsen, Village Clerk Treasurer
Hammond Municipal Water Utility
455 Davis Street
Hammond, WI 54015-9607

1999 Analytical Review DWCCA-2430-PJL

Dear Ms. Madsen:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	114,141	1
Total Sales of Water	114,141	
Other Operating Revenues		
Forfeited Discounts (470)	407	2
Other Water Revenues (474)	1,355	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,762	
Total Operating Revenues	115,903	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	39,006	5
General Operating Expenses (680-690)	30,958	6
Total Operation and Maintenance Expenses	69,964	
Other Operating Expenses		
Depreciation Expense (403)	27,820	7
Amortization Expense (404)		8
Taxes (408)	30,548	9
Total Other Operating Expenses	58,368	
Total Operating Expenses	128,332	
NET OPERATING INCOME	(12,429)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	24	63	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	24	63	
Metered Sales to General Customers (461)				
Residential	351	18,320	45,757	4
Commercial	42	7,198	14,333	5
Industrial	6	903	1,638	6
Total Metered Sales to General Customers (461)	399	26,421	61,728	
Private Fire Protection Service (462)	1		64	7
Public Fire Protection Service (463)	1		45,146	8
Other Sales to Public Authorities (464)	11	2,031	7,140	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	413	28,476	114,141	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	45,146	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	45,146	
Forfeited Discounts (470):		
Customer late payment charges	407	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	407	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,355	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,355	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	14,914	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,065	3
Chemicals (630)		4
Supplies and Expenses (640)	4,980	5
Repairs of Water Plant (650)	13,047	6
Transportation Expenses (660)	1,000	7
Total Plant Operation and Maintenance Expenses	39,006	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,947	8
Office Supplies and Expenses (681)	1,344	9
Outside Services Employed (682)	3,525	10
Insurance Expense (684)	1,835	11
Employees Pensions and Benefits (686)	11,888	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	419	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	30,958	
Total Operation and Maintenance Expenses	69,964	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		28,763	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		422	2
Net property tax equivalent		28,341	
Social Security		2,065	3
PSC Remainder Assessment		142	4
Other (specify): NONE			5
Total tax expense		30,548	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.292135				3
County tax rate	mills		5.035861				4
Local tax rate	mills		11.105579				5
School tax rate	mills		17.592303				6
Voc. school tax rate	mills		2.105988				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.131866				10
Less: state credit	mills		2.485794				11
Net tax rate	mills		33.646072				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.105579				14
Combined School Tax Rate	mills		19.698291				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		30.803870				17
Total Tax Rate	mills		36.131866				18
Ratio of Local and School Tax to Total	dec.		0.852540				19
Total tax net of state credit	mills		33.646072				20
Net Local and School Tax Rate	mills		28.684631				21
Utility Plant, Jan. 1	\$	1,445,392	1,445,392				22
Materials & Supplies	\$	19,305	19,305				23
Subtotal	\$	1,464,697	1,464,697				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,464,697	1,464,697				26
Assessment Ratio	dec.		0.684600				27
Assessed Value	\$	1,002,732	1,002,732				28
Net Local & School Rate	mills		28.684631				29
Tax Equiv. Computed for Current Year	\$	28,763	28,763				30
Tax Equivalent per 1994 PSC Report	\$	21,359					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	28,763					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	700		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	58,942		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	59,642	0	
PUMPING PLANT			
Land and Land Rights (320)	335		12
Structures and Improvements (321)	45,764		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	50,381		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	96,480	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,004		23
Total Water Treatment Plant	7,004	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	700		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			700	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			58,942	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	59,642	
PUMPING PLANT				
Land and Land Rights (320)			335	12
Structures and Improvements (321)			45,764	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			50,381	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	96,480	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,004	23
Total Water Treatment Plant	0	0	7,004	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			700	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	190,428		26
Transmission and Distribution Mains (343)	747,139		27
Fire Mains (344)	0		28
Services (345)	158,439	400	29
Meters (346)	43,018	5,442	30
Hydrants (348)	125,653	3,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,265,377	9,342	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	6,860		36
Transportation Equipment (373)	2,062		37
Other General Equipment (379)	7,967		38
Other Tangible Property (390)	0		39
Total General Plant	16,889	0	
Total utility plant in service directly assignable	1,445,392	9,342	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,445,392	9,342	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			190,428 26
Transmission and Distribution Mains (343)			747,139 27
Fire Mains (344)			0 28
Services (345)			158,839 29
Meters (346)	1,640		46,820 30
Hydrants (348)			129,153 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,640	0	1,273,079
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			6,860 36
Transportation Equipment (373)			2,062 37
Other General Equipment (379)			7,967 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	16,889
Total utility plant in service directly assignable	1,640	0	1,453,094
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,640	0	1,453,094

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,462	2,462	1
February			2,202	2,202	2
March			2,373	2,373	3
April			2,415	2,415	4
May			3,145	3,145	5
June			2,757	2,757	6
July			3,876	3,876	7
August			3,329	3,329	8
September			2,749	2,749	9
October			2,833	2,833	10
November			2,327	2,327	11
December			2,374	2,374	12
Total for year	0	0	32,842	32,842	
Less: Measured or estimated water used in main flushing and water treatment during year				868	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				31,974	16
Less: Water sold				28,476	17
Losses and unaccounted for				3,498	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				189	21
Date of maximum: 7/30/1999					22
Cause of maximum:					23
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/19/1999					25
Total KWH used for pumping for the year				75,423	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	1938	440	10	54,000	Yes	1
WELL #2	1939	302	16	74,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1938	1939		1
Location	WELL #1	WELL #2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	J. LINE	JOHNSTON		5
Year Installed	1991	1991		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	310	420		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S.		10
Year Installed	1975	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1979		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	82		7
Total capacity in gallons	200,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	0	0	0	0	0	1
M	D	1.000	982	0	0	0	982	2
M	D	2.000	350	0	0	0	350	3
M	D	3.000	316	0	0	0	316	4
M	D	4.000	2,043	0	0	0	2,043	5
M	D	6.000	17,413	0	0	0	17,413	6
M	D	8.000	9,403	0	0	0	9,403	7
M	D	10.000	13,204	0	0	0	13,204	8
Total Within Municipality			43,711	0	0	0	43,711	
Total Utility			43,711	0	0	0	43,711	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	296	0	0	0	296	12	1
M	1.000	163	1	0	0	164	26	2
M	1.250	2	0	0	0	2		3
M	1.500	5	0	0	0	5		4
M	2.000	7	0	0	0	7	3	5
M	4.000	1	0	0	0	1		6
M	6.000	8	0	0	0	8	6	7
M	8.000	1	0	0	0	1		8
Total Utility		483	1	0	0	484	47	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	418	48	38	0	428	89	1
1.000	6	1	0	0	7	2	2
1.500	6	1	0	0	7	2	3
2.000	5	0	0	0	5	0	4
3.000	3	1	1	0	3	2	5
Total:	438	51	39	0	450	95	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	356	31	7	5	0	29	428	1
1.000	0	4	1	1	0	1	7	2
1.500	0	6	1	0	0	0	7	3
2.000	0	2	0	3	0	0	5	4
3.000	0	1	0	2	0	0	3	5
Total:	356	44	9	11	0	30	450	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	86	2			88	2
Total Fire Hydrants	86	2	0	0	88	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	88
Number of distribution system valves end of year:	209
Number of distribution valves operated during year:	203

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Increase in Supplies and Expense (640) due to additional costs for water testing in 1999.

Increase in Repairs of Water Plant (650) due to additional pump repair costs in 1999.

Water Services (Page W-16)

Service addition financed by utility customer in accordance with Cz-1.

Hydrants and Distribution System Valves (Page W-18)

Hydrant additions financed by utility customers.
